

House Bill 435

By: Representatives Morris of the 155th, Lane of the 158th, Wix of the 33rd, Barnard of the 166th, and Burns of the 157th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from sales and use taxes, so as to provide for an exemption with respect to sales
3 and use tax for the fees or charges for professional hunting guide services for which a
4 separate charge is made to the customer; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
8 sales and use taxes, is amended by striking "or" at the end of paragraph (79), by striking the
9 period at the end of paragraph (80) and inserting in its place "; or", and by adding a new
10 paragraph immediately following paragraph (80) to be designated paragraph (81), to read as
11 follows:

12 "(81) Fees or charges for professional hunting guide services for which a separate charge
13 is made to the customer."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.